

STATISTICAL SECTION

STATISTICAL SECTION

Introduction

This section of the City of Cottage Grove's comprehensive annual financial report presents detailed information as a context for understanding this year's financial statements, notes, and supplementary information. This information has not been audited by the independent auditors.

Financial Trends

- These schedules contain trend information to help the reader understand how financial performance has changed over time.

Revenue Capacity

- These schedules contain information to help the reader assess the City's most significant local revenue source, property taxes.

Debt Capacity

- These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

- These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

- These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial statements relates to the services the City provides and the activities it performs.

Sources

- The information in these schedules is derived from the comprehensive annual financial reports for the relevant year, unless otherwise noted. The City implemented GASB Statement 34 in fiscal year 2003 therefore some of the tables presenting government-wide information include only seven years.

CITY OF COTTAGE GROVE, OREGON
NET ASSETS BY COMPONENT
Last Ten Fiscal Years *
(accrual basis of accounting)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Governmental activities							
Invested in capital assets, net of related debt	\$ 34,547,140	\$ 34,365,891	\$ 37,372,770	\$ 35,890,501	\$ 23,634,334	\$ 35,558,598	\$ 37,197,493
Restricted	-	-	20,390	24,468	28,115	4,005	43,260
Other Purposes	-	-	-	-	5,857	10,395	9,810
Unrestricted	5,359,669	5,105,238	3,363,376	5,886,927	19,005,392	7,400,808	5,366,369
Total governmental activities net assets	\$ 39,906,809	\$ 39,471,129	\$ 40,756,536	\$ 41,801,896	\$ 42,673,698	\$ 42,973,806	\$ 42,616,932
Business-type activities							
Invested in capital assets, net of related debt	\$ 8,260,445	\$ 8,681,123	\$ 9,821,118	\$ 10,475,378	\$ 8,884,480	\$ 11,854,457	\$ 14,370,516
Restricted	-	-	-	-	308,765	354,018	321,394
Unrestricted	3,844,380	3,615,383	3,392,980	3,191,692	6,784,047	3,068,871	1,013,032
Total business-type activities net assets	\$ 12,104,825	\$ 12,296,506	\$ 13,214,098	\$ 13,667,070	\$ 15,977,292	\$ 15,277,346	\$ 15,704,942
Primary government							
Invested in capital assets, net of related debt	\$ 42,807,585	\$ 43,047,014	\$ 47,193,888	\$ 46,365,879	\$ 32,518,814	\$ 47,413,055	\$ 51,568,009
Restricted	-	-	20,390	24,468	336,880	358,023	364,654
Other Purposes	-	-	-	-	5,857	10,395	9,810
Unrestricted	9,204,049	8,720,621	6,756,356	9,078,619	25,789,439	10,469,679	6,379,401
Total primary government net assets	\$ 52,011,634	\$ 51,767,635	\$ 53,970,634	\$ 55,468,966	\$ 58,650,990	\$ 58,251,152	\$ 58,321,874

* Information is presented for years ended subsequent to the implementation of GASB 34

CITY OF COTTAGE GROVE, OREGON
CHANGES IN NET ASSETS
Last Ten Fiscal Years *
(accrual basis of accounting)

Expenses	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Governmental activities:							
General government	\$ 690,439	\$ 823,379	\$ 662,864	\$ 611,590	\$ 617,944	\$ 881,891	\$ 678,782
Public safety	3,573,263	1,948,821	2,176,643	2,296,399	2,429,095	3,176,091	3,294,236
Highways and streets	1,654,879	999,199	1,007,134	1,029,142	1,181,565	608,934	1,150,457
Community development	365,258	564,341	394,637	701,484	548,724	623,302	1,229,430
Culture and recreation	612,973	435,581	513,044	506,820	547,533	472,110	645,002
Interest on long-term debt	264,967	239,647	211,609	185,128	199,686	297,431	298,195
Total governmental activities expenses	7,161,779	5,010,968	4,965,931	5,330,563	5,524,547	6,059,759	7,296,102
Business-type activities:							
Water	\$ 1,133,971	\$ 1,244,597	\$ 1,354,118	\$ 1,716,958	\$ 1,720,035	\$ 2,987,190	\$ 2,101,331
Wastewater	927,802	674,257	1,211,166	1,330,472	1,968,202	2,100,708	2,283,340
Storm drainage	146,441	130,837	199,774	217,342	221,022	252,863	240,293
Ambulance	343,108	-	-	-	-	-	-
Total business-type activities expenses	2,551,322	2,049,691	2,765,058	3,264,772	3,909,259	5,340,761	4,624,964
Total primary government expenses	\$ 9,713,101	\$ 7,060,659	\$ 7,730,989	\$ 8,595,335	\$ 9,433,806	\$ 11,400,520	\$ 11,921,066
Program Revenues							
Governmental activities:							
Charges for services:							
General government	\$ 677,688	\$ 279,436	\$ 136,803	\$ 237,097	\$ 276,696	\$ 342,346	\$ 375,914
Public safety	65,515	85,810	35,168	25,257	29,944	30,407	29,589
Highways and streets	-	-	39,464	134,272	648,584	92,898	6,872
Culture and recreation	17,291	27,863	19,828	17,716	13,214	19,747	10,798
Community development	11,139	33,645	327,439	293,705	54,424	133,494	13,014
Operating grants and contributions	1,138,761	251,026	131,004	211,897	69,791	-	77,747
Capital grants and contributions	-	-	508,441	150,318	76,227	34,316	574,299
Total governmental activities program revenues	\$ 1,910,394	\$ 677,780	\$ 1,198,147	\$ 1,070,262	\$ 1,168,880	\$ 653,208	\$ 1,088,233
Business-type activities:							
Charges for services:							
Water	\$ 1,321,592	\$ 1,465,846	\$ 1,786,936	\$ 1,885,132	\$ 1,928,405	\$ 2,253,267	\$ 2,316,801
Wastewater	913,213	1,012,862	1,402,872	1,489,678	1,742,487	2,058,577	2,184,918
Storm drainage	254,576	297,483	326,942	321,837	313,618	333,650	290,784
Ambulance	1,127,978	-	-	-	-	-	-
Operating grants and contributions	-	4,110	-	-	-	-	24,784
Capital grants and contributions	263,293	336,707	-	-	2,170,000	-	-
Total business-type activities program revenues	3,880,652	3,117,008	3,516,750	3,696,647	6,154,510	4,645,494	4,817,287
Total primary government program revenues	\$ 5,791,046	\$ 3,794,788	\$ 4,714,897	\$ 4,766,909	\$ 7,323,390	\$ 5,298,702	\$ 5,905,520

Net(expense)/revenue							
Governmental activities	\$(5,251,385)	\$(4,333,188)	\$(3,767,784)	\$(5,330,563)	\$(5,524,547)	\$(5,406,551)	\$(6,207,869)
Business-type activities	1,329,330	1,067,317	751,692	431,875	2,245,251	(695,267)	192,323
Total primary government net expense	<u>\$(3,922,055)</u>	<u>\$(3,265,871)</u>	<u>\$(3,016,092)</u>	<u>\$(4,898,688)</u>	<u>\$(3,279,296)</u>	<u>\$(6,101,818)</u>	<u>\$(6,015,546)</u>

General Revenues and Other Changes in Net Assets

Governmental activities:							
Taxes							
Property taxes	\$ 2,961,667	\$ 2,708,743	\$ 2,515,674	\$ 2,963,021	\$ 3,110,573	\$ 3,339,463	\$ 3,505,745
Public service taxes	-	902,263	2,014,334	1,248,038	1,253,126	1,143,177	1,092,117
Franchise taxes	361,057	360,642	357,363	392,717	416,424	433,911	427,472
Unrestricted grants and contributions	148,998	63,901	96,451	239,621	303,434	149,329	103,039
Investment earnings	117,041	106,761	143,067	263,860	352,281	365,322	153,517
Miscellaneous	32,486	221,947	103,108	100,267	104,413	127,288	329,123
Gain(loss) on sale of capital assets	7,254	4,151	124,488	(1,639)	(413,545)	-	-
Internal balances	1,046,579	372,021	-	-	-	-	-
Transfers	(490,236)	89,553	102,423	99,776	100,763	148,169	146,729
Total governmental activities	<u>\$ 4,184,846</u>	<u>\$ 4,829,982</u>	<u>\$ 5,456,908</u>	<u>\$ 5,305,661</u>	<u>\$ 5,227,469</u>	<u>\$ 5,706,659</u>	<u>\$ 5,757,742</u>
Business-type activities:							
Unrestricted grants and contributions	-	-	-	-	-	-	70,703
Investment earnings	59,582	43,134	69,261	125,069	165,734	143,490	54,637
Miscellaneous	33,148	-	-	-	-	-	-
Gain on sale of capital assets	-	-	-	(4,196)	-	-	-
Internal balances	(1,046,579)	(372,021)	-	-	-	-	-
Transfers	490,236	(89,553)	(102,423)	(99,776)	(100,763)	(148,169)	(146,729)
Total business-type activities	<u>(463,613)</u>	<u>(418,440)</u>	<u>(33,162)</u>	<u>21,097</u>	<u>64,971</u>	<u>(4,679)</u>	<u>(21,389)</u>
Total primary government	<u>\$ 3,721,233</u>	<u>\$ 4,411,542</u>	<u>\$ 5,423,746</u>	<u>\$ 5,326,758</u>	<u>\$ 5,292,440</u>	<u>\$ 5,701,980</u>	<u>\$ 5,736,353</u>
Special items							
Governmental activities:							
	-	(932,475)	(403,717)	-	-	-	-
Business-type activities:							
	-	(472,723)	-	-	-	-	-
Change in Net Assets							
Governmental activities	\$(1,066,539)	\$(435,681)	\$1,285,407	\$1,045,360	\$871,802	\$300,108	\$(450,127)
Business-type activities	865,717	191,681	917,633	452,972	2,310,222	(699,946)	170,934
Total primary government	<u>\$ (200,822)</u>	<u>\$ (244,000)</u>	<u>\$ 2,203,040</u>	<u>\$ 1,498,332</u>	<u>\$ 3,182,024</u>	<u>\$ (399,838)</u>	<u>\$ (279,193)</u>

* Information is presented for years ended subsequent to the implementation of GASB 34

CITY OF COTTAGE GROVE, OREGON
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
Last Ten Fiscal Years
(accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Franchise Tax</u>	<u>Public Service Tax</u>	<u>Total</u>
2000	\$ 2,062,543	\$ 304,199	\$ -	\$ 2,366,742
2001	2,162,154	320,728	-	2,482,882
2002	2,254,490	352,675	-	2,607,165
2003	2,961,667	361,057	-	3,322,724
2004	2,708,743	360,642	902,263	3,971,648
2005	2,515,674	357,363	2,014,334	4,887,371
2006	2,963,021	392,717	1,248,038	4,603,776
2007	3,110,573	416,424	1,253,126	4,780,123
2008	3,339,463	433,911	1,143,177	4,916,551
2009	3,505,745	427,472	1,092,117	5,025,334

CITY OF COTTAGE GROVE, OREGON
FUND BALANCE OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years *
(modified accrual basis of accounting)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
General fund							
Reserved	\$ -	\$ -	\$ 20,390	\$ 24,468	\$ 24,468	\$ -	\$ 36,702
Unreserved	490,191	830,682	1,139,556	1,879,387	2,539,927	1,785,417	1,404,929
Total general fund	\$ 490,191	\$ 830,682	\$ 1,159,946	\$ 1,903,855	\$ 2,564,395	\$ 1,785,417	\$ 1,441,631
All other governmental funds							
Reserved	\$ 1,011,302	\$ 1,021,619	\$ 8,001	\$ 7,446	\$ 9,504	\$ 14,400	\$ 6,558
Unreserved, reported in:							
Special revenue funds	1,547,415	1,555,548	1,922,371	1,667,194	2,130,845	2,637,995	2,007,839
Capital project funds	1,978,834	1,675,089	2,744,037	2,679,625	2,599,944	2,759,794	2,001,444
Permanent funds	-	-	-	-	-	-	9,810
Total all other governmental funds	\$ 4,537,551	\$ 4,252,256	\$ 4,674,409	\$ 4,354,265	\$ 4,740,293	\$ 5,412,189	\$ 4,025,651

* Information is presented for years ended subsequent to the implementation of GASB 34

CITY OF COTTAGE GROVE, OREGON
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years *
(modified accrual basis of accounting)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Revenues							
Taxes	\$ 3,385,040	\$ 3,457,714	\$ 3,323,603	\$ 3,804,725	\$ 3,939,154	\$ 4,176,080	\$ 4,336,304
Licenses and permits	22,168	12,189	20,893	27,713	9,412	45,342	6,459
Intergovernmental	1,287,759	885,318	1,907,691	1,429,296	1,282,192	900,713	889,901
Charges for services	1,607,271	896,966	395,304	426,467	249,001	255,627	244,576
Fines	90,148	110,323	103,041	119,595	115,865	122,857	173,747
Special assessments	212,259	168,670	97,646	165,440	62,267	98,000	11,405
Miscellaneous	398,317	292,092	824,981	1,016,781	2,316,810	891,957	1,321,428
Total revenues	7,002,962	5,823,272	6,673,159	6,990,017	7,974,701	6,490,576	6,983,820
Expenditures							
General government	\$ 827,252	\$ 829,173	\$ 777,649	\$ 923,553	\$ 965,253	\$ 1,109,415	\$ 1,843,193
Public safety	3,363,689	1,900,406	2,121,511	2,263,600	2,378,722	2,537,027	3,229,142
Highways and streets	447,480	494,188	511,523	558,760	637,970	537,635	518,765
Community development	371,521	555,118	523,820	689,753	540,000	601,050	1,218,877
Culture and recreation	572,324	397,315	492,275	475,874	512,198	435,191	596,492
Capital outlay	884,607	245,434	908,384	1,378,062	1,970,124	1,722,565	1,575,896
Debt service	681,889	-	-	-	-	-	-
Principal	-	683,241	295,526	179,708	172,020	244,402	374,989
Interest	-	251,359	206,294	196,718	199,555	268,030	303,519
Total expenditures	7,148,762	5,356,234	5,836,982	6,666,028	7,375,842	7,455,315	9,660,873
Excess of revenues over (under) expenditures	(145,800)	467,038	836,177	323,989	598,859	(964,739)	(2,677,053)
Other financing sources (uses)							
Transfers in	\$ 878,866	\$ 580,046	\$ 710,590	\$ 712,691	\$ 660,883	\$ 1,443,377	\$ 747,117
Transfers out	(1,369,102)	(490,493)	(608,167)	(612,915)	(560,120)	(1,295,208)	(600,388)
Loan proceeds	154,582	-	-	-	346,946	709,488	800,000
Total other financing sources (uses)	(335,654)	89,553	102,423	99,776	447,709	857,657	946,729
Net change in fund balances	\$ (481,454)	\$ 556,591	\$ 938,600	\$ 423,765	\$ 1,046,568	\$ (107,082)	\$ (1,730,324)
Debt service as a percentage of noncapital expenditures	0.0%	22.4%	11.3%	7.7%	7.4%	9.8%	9.2%

* Information is presented for years ended subsequent to the implementation of GASB 34

CITY OF COTTAGE GROVE, OREGON
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
Last Ten Fiscal Years *
(modified accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Franchise Tax</u>	<u>Local Fuel Tax</u>	<u>Room Tax</u>	<u>Total</u>
2003	\$ 2,961,667	\$ 361,057	\$ -	\$ 62,316	\$ 3,385,040
2004	2,737,523	360,642	295,384	63,715	3,457,264
2005	2,524,916	357,363	367,906	73,418	3,323,603
2006	2,991,430	392,717	340,979	79,599	3,804,725
2007	3,102,344	416,424	326,942	93,444	3,939,154
2008	3,316,060	433,911	327,698	98,411	4,176,080
2009	3,490,164	427,472	319,128	99,540	4,336,304

*Information is presented for years ended subsequent to the implementation of GASB 34

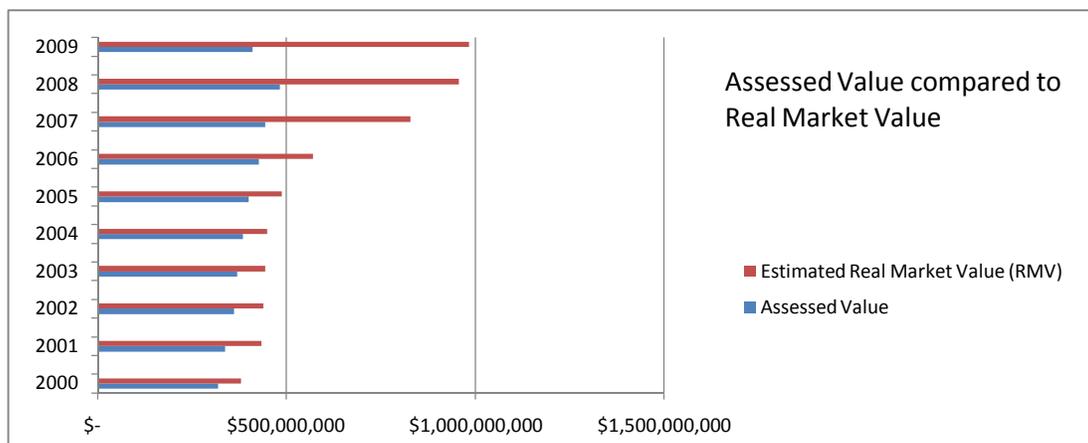
CITY OF COTTAGE GROVE, OREGON
ASSESSED VALUES AND ESTIMATED REAL MARKET VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Assessed Value				Total	Total Direct Tax Rate	Estimated Real Market Value (RMV)	Assessed Value as a Percentage of RMV
	Real Property	Personal Property	Manufactured Structures	Utilities				
2000 (1)	\$ 287,742,893	\$ 12,257,791	\$ 8,587,066	\$ 11,096,330	\$ 319,684,080	\$ 7.2000	\$ 379,421,523	84.3%
2001 (1)	305,709,412	12,417,270	9,264,998	10,629,119	338,020,799	7.2087	434,243,323	77.8%
2002 (1)	324,885,986	13,404,273	9,819,004	12,210,309	360,319,572	7.2087	438,178,085	82.2%
2003 (1)	338,752,106	13,098,565	5,820,649	12,388,859	370,060,179	6.5907	443,327,603	83.5%
2004 (1)	354,745,231	13,964,381	4,443,871	11,330,062	384,483,545	6.1867	449,169,109	85.6%
2005 (1)	369,423,666	12,619,767	4,950,901	13,241,803	400,236,137	6.4687	487,289,006	82.1%
2006 (1)	390,618,127	20,206,602	5,376,176	10,488,260	426,689,165	7.2087	570,949,638	74.7%
2007 (1)	419,556,724	10,953,394	3,786,942	9,953,394	444,250,454	7.2087	828,315,133	53.6%
2008 (1)	447,929,534	11,868,611	5,005,488	18,365,300	483,168,933	7.2087	956,161,508	50.5%
2009 (1)	386,688,175	10,275,254	3,620,468	9,001,230	409,585,127	7.2087	983,381,511	41.7%

(1) Includes values of Row River Road Urban Renewal District

Note: Property in Oregon is assessed annually within the 3 percent limits of Measure 50. Counties assess new property at approximately 67 percent of estimated real market value for all types of real and personal property. Tax rates are per \$1,000 of assessed value. The City's full tax rate was not levied in 2003, 2004, and 2005.

Source: Lane County Department of Assessment and Taxation



CITY OF COTTAGE GROVE, OREGON
PROPERTY TAX RATES
Last Ten Fiscal Years

Fiscal Year Ended June 30,	City of Cottage Grove Direct Rates			Overlapping Rates***					Total Rate
	Permanent Rate	General Obligation Debt Service	Total Direct	South Lane School District 45J3	Lane County Education Service District	Lane Community College	Lane County	South Lane County Fire & Rescue	Total Direct and Overlapping
1999	7.21	0.00	7.21	4.75	0.22	0.90	1.45	N/A	21.74
2000	7.21	0.00	7.21	4.75	0.22	0.89	1.45	N/A	21.73
2001	7.21	0.00	7.21	6.91	0.22	0.87	1.44	N/A	23.86
2002	7.21	0.00	7.21	6.91	0.22	0.87	1.44	N/A	23.86
2003*	6.59	0.00	6.59	6.27	0.20	0.81	1.31	N/A	21.77
2004**	5.61	0.00	5.61	6.04	0.20	0.80	1.30	0.94	20.50
2005	6.47	0.00	6.47	6.55	0.22	0.89	1.41	1.03	23.04
2006	7.21	0.00	7.21	6.47	0.22	0.88	1.41	1.03	24.43
2007	7.21	0.00	7.21	6.42	0.22	0.85	1.41	1.03	24.35
2008	7.21	0.00	7.21	6.36	0.22	0.83	1.40	1.03	24.26
2009	7.21	0.00	7.21	6.35	0.22	0.87	1.40	1.03	24.29

Source: Lane County Department of Assessment and Taxation, Tax Rate Comparisons

*Lane County started reporting rates reduced by the impacts of Urban Renewal Agencies.

** SLCFR annexed the City and began levying taxes.

*** Overlapping rates are those of local and county governments that apply to property owners within the City of Cottage Grove.
All overlapping rates apply to Cottage Grove property owners.

Note: Two initiatives approved by Oregon voters have imposed constitutional limitations on property tax rates and assessed values of property. Measure 5 (1990) places a maximum tax rate for non-school governments of \$10 per \$1,000 of real market value on each parcel of property. Measure 50 (1997) put into place different values for real market value and assessed value and set permanent tax rates for each unit of local government. Assessed value for each parcel is limited to an annual 3% increase. Total assessed value can also increase by an amount for new development and can decrease based on reductions in real market value to below assessed value, including reductions due to depreciation on industrial property. Local governments may temporarily increase their tax rate with voter approval of a local option levy. In addition, levies for voter approved general obligation debt are not subject to any constitutional limits on taxes. The City's permanent tax rate is \$7.21 per \$1,000 of assessed value.

Tax rates expressed in dollars and cents per \$1,000 of assessed value of taxable property

CITY OF COTTAGE GROVE, OREGON
PRINCIPAL PROPERTY TAXPAYERS
Last Ten Fiscal Years *

Taxpayer:	2009			2008		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Qwest Corporation	\$ 3,523,500	9	0.70%	\$ 3,756,000	8	0.78%
Wal-mart Stores, Inc.	5,633,322	2	1.13%	5,469,245	2	1.13%
Safeway Stores, Inc.	4,350,096	5	0.87%	4,223,394	4	0.87%
Village Green Resort, LLC	4,950,137	3	0.99%	4,515,089	3	0.93%
Spring Investments, LLC	4,790,591	6	0.96%	4,651,059	5	0.96%
Northwest Natural Gas	3,745,000	8	0.75%	11,546,000	1	2.39%
Magnolia Gardens Assisted Living	3,237,033	10	0.65%	3,142,750	9	0.65%
K & M Holdings, LLC	3,634,237	1		3,528,385	6	0.73%
Whittaker-Northwest Partners	-			-		
Sunrise Ridge LLC	4,578,851	4	0.91%	-		
United Star Holding LLC	-			-		
Middlefield Oaks Assisted Living LLC	3,892,617	7	0.78%	3,763,991	7	0.78%
Starfire Lumber Company				3,089,344	10	0.64%
Totals	\$ 42,335,384		7.74%	\$ 47,685,257		9.86%
Total for City of Cottage Grove	\$ 500,539,978			\$ 483,168,933		

Taxpayer:	2007			2006		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Advance America CAC of OR, Inc.	\$ -	-		\$ 6,680,101	1	1.57%
Qwest Corporation	3,717,700	4	0.84%	4,375,800	3	1.03%
Wal-mart Stores, Inc.	5,309,947	1	1.20%	5,155,288	2	1.21%
Safeway Stores, Inc.	4,204,163	3	0.95%	4,081,711	4	0.96%
Village Green Resort, LLC	4,309,691	2	0.97%	3,856,857	5	0.90%
Spring Investments, LLC	3,601,971	5	0.81%	3,497,059	6	0.82%
Northwest Natural Gas	3,359,000	6	0.76%	3,411,000	7	0.80%
Kwikee Products Co, Inc.	-	-	0.00%	2,623,392	9	0.61%
Magnolia Gardens	3,051,214	7	0.69%	2,962,344	8	0.69%
K & M Holdings, LLC	-			2,598,458	10	0.61%
Whittaker-Northwest Partners	2,651,232	9	0.60%			
Sunrise Ridge LLC	2,788,587	8	0.63%			
United Star Holding LLC	2,381,791	10	6.73%			
Totals	\$ 35,375,296		14.18%	\$ 39,242,010		9.20%
Total for City of Cottage Grove	\$ 444,250,454			\$ 426,789,165		

Source: Lane County Department of Assessment and Taxation

*Information is not available for years prior to 2005

**CITY OF COTTAGE GROVE, OREGON
 PRINCIPAL PROPERTY TAXPAYERS
 Last Ten Fiscal Years ***

Taxpayer:	2005		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Qwest Corporation	\$ 7,030,800	1	1.76%
Wal-mart Stores, Inc.	5,005,134	2	1.25%
Safeway Stores, Inc.	4,273,995	3	1.07%
Village Green Resort, LLC	3,702,808	4	0.93%
Spring Investments, LLC	3,395,203	5	0.85%
Northwest Natural Gas	3,198,000	6	0.80%
Kwikee Products Co., Inc.	2,586,410	7	0.65%
Magnolia Gardens	2,876,062	8	0.72%
K & M Holdings, LLC	2,522,775	9	0.63%
Whittaker-Northwest Partners	2,546,983	10	0.64%
Totals	\$ 37,138,170		9.30%
Total for City of Cottage Grove	\$ 400,236,137		

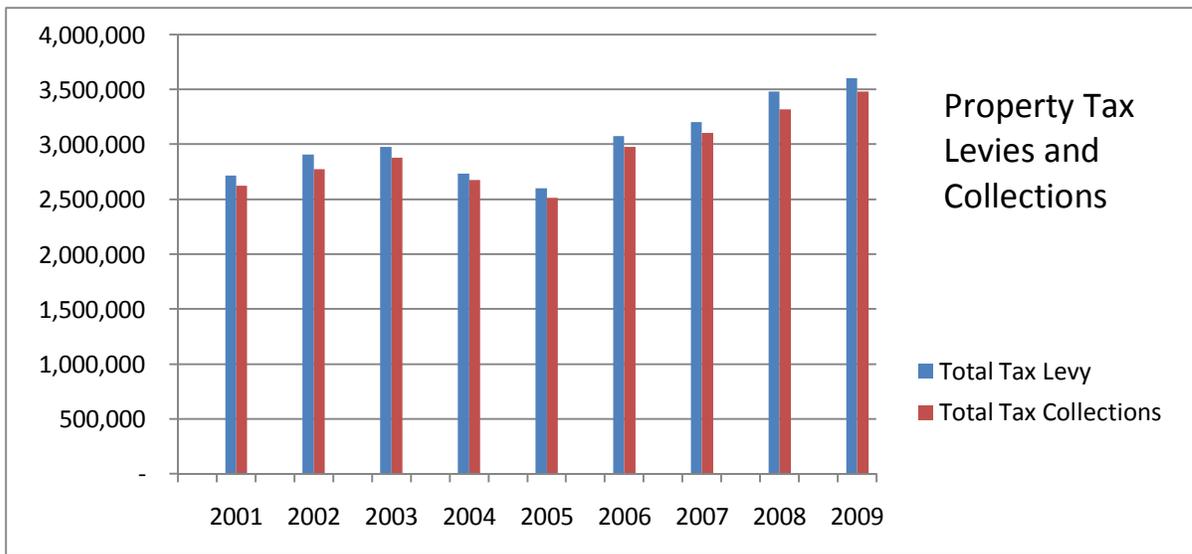
Source: Lane County Department of Assessment and Taxation

*Information is not available for years prior to 2005

CITY OF COTTAGE GROVE, OREGON
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Total Tax Levy	Current Tax Collections	Percent of Levy Collections	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
1995	2,054,917	1,899,151	92.4	83,769	1,982,920	96.5	180,955	8.8
2001	2,715,778	2,531,605	93.2	91,689	2,623,294	96.6	212,356	7.8
2002	2,908,110	2,681,942	92.2	93,903	2,775,845	95.5	225,156	7.7
2003	2,975,664	2,773,665	93.2	106,775	2,880,440	96.8	212,777	7.2
2004	2,732,038	2,575,121	94.3	99,968	2,675,089	97.9	183,997	6.7
2005	2,599,041	2,446,954	94.1	64,717	2,511,671	96.6	174,755	6.7
2006	3,076,575	2,911,638	94.6	65,670	2,977,308	96.8	146,346	4.8
2007	3,202,445	3,036,157	94.8	66,187	3,102,344	96.9	154,575	4.8
2008	3,483,020	3,257,128	93.5	58,932	3,316,060	95.2	177,979	5.1
2009	3,602,537	3,373,649	93.6	107,875	3,481,524	96.6	193,559	5.4

Source: Lane County Department of Assessment and Taxation



CITY OF COTTAGE GROVE, OREGON
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years *

Governmental Activities

Fiscal Year Ended June 30,	General Obligation Bonds	Percentage of Personal Income	Percent of Assessed Value**	Notes and Contracts			
				Loans	Capital Leases	Percentage of Personal Income	Per Capita ***
2003	\$ 2,830,441	0.03%	0.76%	\$ 2,360,492	\$ 21,760	0.03%	\$ 267
2004	2,533,082	0.03%	0.69%	1,820,755	15,121	0.02%	204
2005	2,517,839	0.03%	0.63%	1,540,466	7,886	0.02%	170
2006	2,498,806	0.02%	0.59%	1,387,695	-	0.01%	150
2007	2,476,580	0.02%	0.56%	1,584,856	-	0.01%	170
2008	2,451,698	-	0.51%	2,075,131	-	-	220
2009	2,424,441	-	0.48%	2,527,399	-	-	266

Business-Type Activities

Fiscal Year Ended June 30,	Revenue Bonds and Notes	Percentage of Personal Income	Per Capita ***
2003	\$ 1,632,008	0.02%	\$ 183
2004	1,470,052	0.02%	163
2005	6,302,834	0.06%	692
2006	9,487,555	0.09%	1,023
2007	12,906,543	0.11%	1,381
2008	19,905,767	-	2,108
2009	20,423,165	-	2,153

* Information is presented for years ended subsequent to the implementation of GASB 34

** Percent of Assessed Value is calculated using the using the General Obligation Bond divided by the total assessed value shown on Ratios of General Bonded Debt Outstanding Schedule

*** Per Capita is calculated using the total debt for the category divided by population shown on Ratios of General Bonded Debt Outstanding Schedule

CITY OF COTTAGE GROVE, OREGON
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
Last Ten Fiscal Years *

Fiscal Year Ended June 30,	(1) Population	(2) Assessed Value	(3) Estimated Actual Value	(4) Gross General Obligation Bonded Debt	(5) Less Debt Service Fund	(6) Debt Payable from Other Revenues	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Ratio of Net Bonded Debt to Estimated Actual Value	Percentage of Personal Income	Net Bonded Debt Per Capita
2000	8,475	319,684,080	379,421,523	-	-	5,118,250	-	0.00%	0.00%	0.00%	0.00
2001	8,670	308,531,233	434,243,323	-	-	5,514,985	-	0.00%	0.00%	0.00%	0.00
2002	8,730	360,319,572	438,178,085	3,108,162	-	1,252,254	1,855,908	0.52%	0.42%	0.02%	212.59
2003	8,910	338,331,809	443,327,603	2,830,441	-	974,532	1,855,908	0.55%	0.42%	0.02%	208.29
2004	9,010	349,406,767	449,169,109	2,533,082	-	681,733	1,851,349	0.53%	0.41%	0.02%	205.48
2005	9,110	400,236,137	487,289,006	2,517,839	-	657,018	1,842,821	0.46%	0.38%	0.02%	202.29
2006	9,275	426,789,165	570,949,638	2,498,806	-	667,973	1,830,833	0.43%	0.32%	0.02%	197.39
2007	9,345	444,250,454	828,315,133	2,476,580	-	660,587	1,815,993	0.41%	0.22%	0.02%	194.33
2008	9,445	483,168,933	956,161,508	2,451,698	-	652,822	1,798,876	0.37%	0.19%	0.00%	190.46
2009	9,485	500,539,978	983,381,511	2,424,441	-	644,638	1,779,773	0.36%	0.18%	0.00%	187.64

(1) Source: Portland State University

(2) and (3) Source: Lane County Department of Assessment and Taxation

(4) Amount does not include bancroft bonds

(5) Amount available for repayment of general obligation bonds

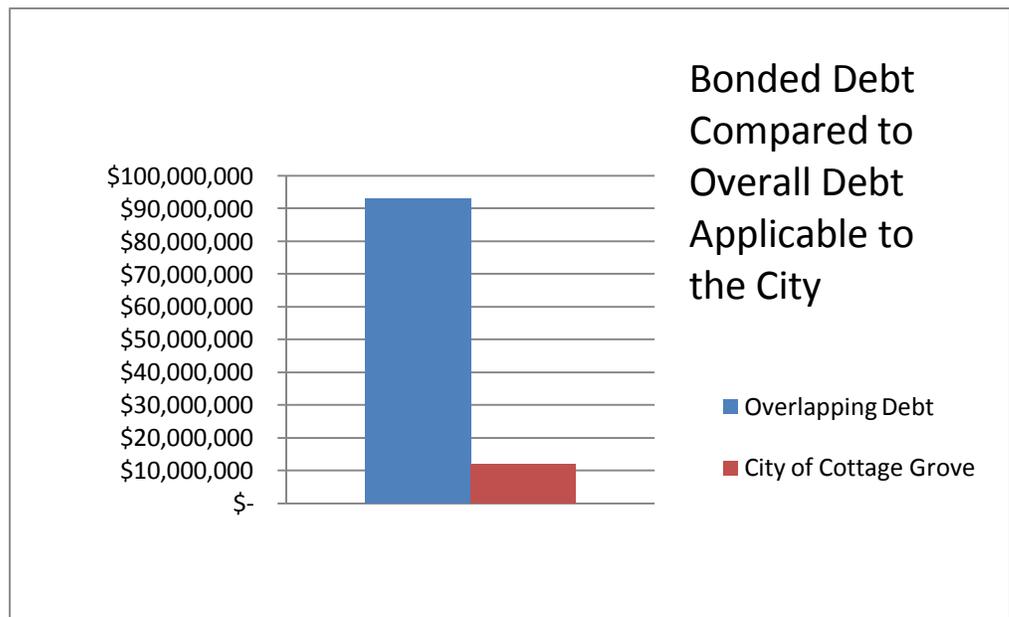
(6) These amounts include the general obligation bonds that are being repaid from water revenues, lease revenues from the Industrial Park, donations, and proceeds from the sale of property.

CITY OF COTTAGE GROVE, OREGON
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
June 30, 2009

Jurisdiction	Total Net Debt	Percent Within City	City's Pro Rata Share
Direct:			
City of Cottage Grove	\$ 1,779,773	100%	\$ 1,779,773
Overlapping:			
Lane County School District 45J3	25,000,000	43.2203%	10,805,075
Lane County	15,155,000	1.8569%	281,413
Lane Community College	45,000,000	1.8344%	825,480
Lane Education Service District	7,975,000	1.8625%	148,534
Totals	<u>\$ 93,130,000</u>		<u>\$ 12,060,502</u>

Source: Oregon State Treasury - Overlapping Debt Schedule

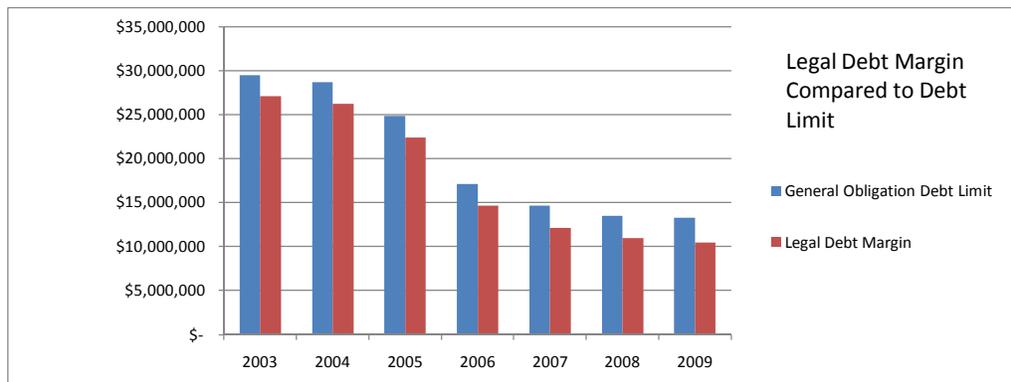
Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.



CITY OF COTTAGE GROVE, OREGON
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years *

	Fiscal Year						
	2009	2008	2007	2006	2005	2004	2003
ORS 287.004 provides a debt limit of 3 percent of the real market value of all taxable property within City boundaries	\$ 983,381,511	\$ 956,161,508	\$ 828,315,133	\$ 570,949,638	\$ 487,289,006	\$ 449,169,109	\$ 443,327,603
Real market value	3%	3%	3%	3%	3%	3%	3%
General obligation debt limit	\$ 29,501,445	\$ 28,684,845	\$ 24,849,454	\$ 17,128,489	\$ 14,618,670	\$ 13,475,073	\$ 13,299,828
Gross bonded debt	2,424,441	2,451,698	2,476,580	2,498,806	2,517,839	2,533,082	2,830,441
Legal debt margin (amount for future indebtedness)	\$ 27,077,004	\$ 26,233,147	\$ 22,372,874	\$ 14,629,683	\$ 12,100,831	\$ 10,941,991	\$ 10,469,387

* Information is presented for years ended subsequent to the implementation of GASB 34



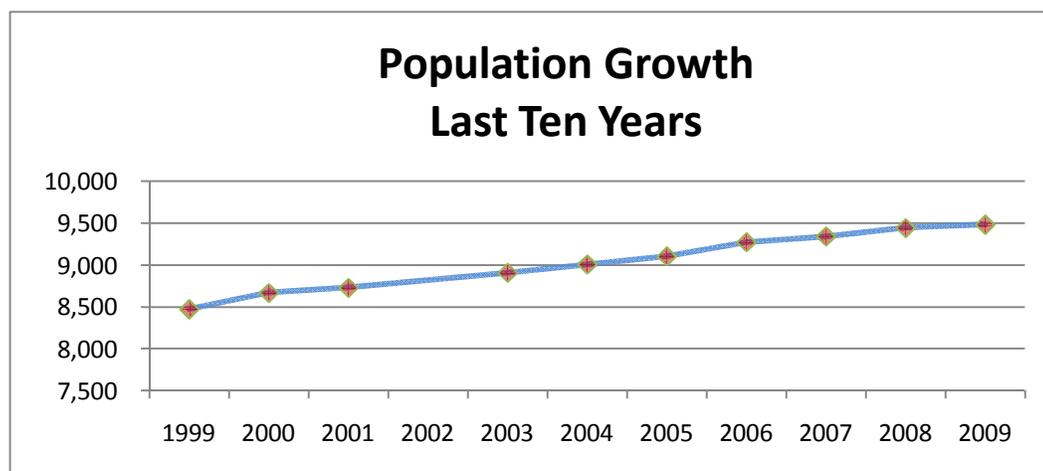
CITY OF COTTAGE GROVE, OREGON
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Fiscal Year	Population	Personal Income (amounts expressed in thousands)**	Per Capita Personal Income **	Median Age	School Enrollment	Unemployment Rate
2000	8,475	\$ 8,247,544	\$ 25,494	37	2,726	5.5%
2001	8,670	8,420,557	25,917	*	2,766	5.1%
2002	8,730	8,672,337	26,471	*	2,768	6.1%
2003	8,910	8,846,999	26,744	*	2,803	8.0%
2004	9,010	9,288,680	27,943	*	2,827	6.6%
2005	9,108	9,752,030	29,074	*	2,714	6.4%
2006	9,275	10,645,689	31,364	*	2,724	5.6%
2007	9,345	11,269,508	32,877	*	2,716	5.1%
2008	9,445	*	*	38.1	2,835	5.4%
2009	9,485	*	*	38	2,807	12.9%

* Information not available

** Metropolitan Statistical Area - Eugene-Springfield

Sources: Portland State University
Oregon Employment Department
South Lane School District 45J3
U.S. Bureau of the Census, Census 2000
Bureau of Economic Analysis - US Department of Commerce



CITY OF COTTAGE GROVE, OREGON
FULL-TIME EQUIVALENT CITY GOVERNMENT
EMPLOYEES BY FUNCTION
Last Ten Fiscal Years *

Function	Full-time Equivalent Employees as of June 30,						
	2003	2004	2005	2006	2007	2008	2009
Number of employees (excluding police)							
Full-time	42	37	40	40	44	45	44
Part-time **	7.87	7.04	9.32	8.79	12.11	9.86	11.15
Public Safety							
Police	22	24	26	27	24	23	22
Total	71.87	68.04	75.32	75.79	80.11	77.86	77.15

Source: City of Cottage Grove - Payroll Records

* Information is presented for years ended subsequent to the implementation of GASB 34

** Numbers corrected to represent FTE for all years

CITY OF COTTAGE GROVE, OREGON
OPERATING INDICATORS BY FUNCTION
EMPLOYEES BY FUNCTION
Last Ten Fiscal Years *

Function	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Police							
Number of law violations:							
Arrests	550	620	776	683	778	573	426
Traffic violations	436	333	416	451	335	740	217
Parking violations	189	36	516	233	752	148	242
Wastewater System:							
Number of service connections	3,293	3,603	3,299	3,718	3,453	3,456	3629 **
Daily average treatment in gallons:							
Summer: May - October	950,000	1,070,000	1,076,000	1,150,000	1,350,000	1,280,000	1,020,000
Winter: November - April	2,970,000	2,970,000	2,141,600	3,900,000	2,680,000	3,700,000	2,420,000
Water System:							
Number of service connections	3,599	3,296	3,642	3,772	3,755	3,776	3861 **
Number of fire hydrants	341	357	357	359	387	390	398
Daily average consumption in gallons:							
Summer: July - September	2,077,000	2,183,000	1,931,000	2,148,000	2,259,000	2,314,000	2,335,000
Winter: December - February	1,059,000	1,360,000	1,002,667	1,142,000	1,167,000	1,171,000	1,206,000
Design capacity of plant in gallons	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

Sources: Data has been supplied by various City departments.

* Information is presented for years ended subsequent to the implementation of GASB 34

** Includes both active and idle connections

CITY OF COTTAGE GROVE, OREGON
CAPITAL ASSET STATISTICS BY FUNCTION
EMPLOYEES BY FUNCTION
Last Ten Fiscal Years *

Function	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Area - square miles	3.44	3.44	3.44	3.85	3.88	3.91	3.91
City of Cottage Grove facilities and services:							
Miles of streets	39.31	40.19	40.19	40.71	41.80	42.97	43.57
Number of street lights	481	483	483	486	495	498	507
Parks (developed)	20	20	20	20	21	21	22
Park acreage (developed)	147.0	147.0	147.0	147.0	189.73	189.73	243.58
Willamette Greenway (miles along river)	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Library:							
Value of collection	\$ 648,923	\$ 625,328	\$ 657,908	\$ 694,751	\$ 774,373	\$ 766,403	\$ 805,361
Books circulated	88,281	79,813	80,345	81,521	82,786	80,517	84,854
Police protection:							
Number of stations	1	1	1	1	1	1	1
Wastewater System:							
Miles of sanitary sewers	41.91	42.56	42.56	43.04	44.00	45.06	45.66
Miles of storm sewers	27.68	28.44	28.44	28.79	29.46	30.45	30.85
Design capacity of treatment plant in gallons	2,000,000	2,000,000	2,000,000	13,000,000	13,000,000	13,000,000	13,000,000
Water System:							
Miles of water mains (includes 25.2 miles of transmission/distribution lines)	63.81	64.86	64.90	65.23	66.74	68.38	48.98

Sources: Data has been supplied by various City departments.

* Information is presented for years ended subsequent to the implementation of GASB 34

CITY OF COTTAGE GROVE, OREGON
PRINCIPAL EMPLOYERS
Current Year and Ten Years Ago

2009

Employer	Employees	Percentage of Total City Employment
South Lane School District	289	9.6%
Safeway Stores, Inc.	146	4.9%
Wal-Mart Associates, Inc.	130	4.3%
Cottage Grove Community Hospital	114	3.8%
City of Cottage Grove	93	3.1%
Coast Fork Nursing Center, Inc.	70	2.3%
Starfire Lumber	64	2.1%
Middlefield Oaks Assisted Living	53	1.8%
Brad's Chevrolet	51	1.7%
Territorial Seed Company	44	1.5%
Total	1054	35.1%
Estimated Total City Employment	3004	

1999

Employer	Employees	Percentage of Total City Employment
Cottage Grove Hospital	337	10.4%
South Lane School District	311	9.6%
Wal-Mart Associates, Inc.	133	4.1%
Safeway Stores, Inc.	106	3.3%
City of Cottage Grove	85	2.6%
Coast Fork Nursing Center, Inc.	63	1.9%
Starfire Lumber Co.	58	1.8%
McDonald's (M-D Sanders)	55	1.7%
Bi-Mart Corporation	49	1.5%
The Vintage Inn Restaurant	47	1.5%
Total	1,244	38.4%
Estimated Total City Employment	3,233	

Source: Cottage Grove Chamber of Commerce
Lane Micro Business
Local Employers